

In the Specification:

Please replace the paragraph beginning on page 2, line 1, with the following rewritten paragraph:

A7 When the epitaxial Co-based alloy layer on the Cr seed layer is subjected to heat treatment, the Cr atoms are allowed to diffuse along the grain boundaries in the aforementioned manner. At the same time, the Cr atoms are also allowed to diffuse into the lattices of the crystals in the Co-based alloy layer from the Cr seed layer off the grain boundaries. An incomplete non-magnetic region may be established within the Co-based alloy layer along the boundary to the Cr seed layer. Such an incomplete non-magnetic region is supposedsuppose to generate noise in reproduction of a magnetic information data.